

AMENDMENTS TO THE ABSTRACT OF THE DISCLOSURE:

The original Abstract was replaced on December 11, 2001 with the following new abstract:

A flat acoustic conversion device includes two magnets disposed so that their magnetic poles face upward and are adjacent to or in contact with one another, and the magnetic pole faces of different polarities are disposed alternately; a vibrating member disposed on the top surface of the yoke; coil pairs wound in helical form and disposed at front and reverse surfaces of the vibrating membrane; such that magnetic flux traveling in a direction substantially parallel to a surface of the vibrating membrane becomes a maximum, and interlinks with the coil pairs. When current is supplied to the coils, a direction of force which the current receives from a magnetic field is substantially orthogonal to the surface of the vibrating membrane, and force in a direction along the surface of the vibrating membrane becomes extremely low. Thus, noise components can be reduced such that sound quality can be improved.